

Mr.

May 8, 1980

Mr. Robert R. Keeling

Exemption - Tulare County Organization
for Vocational Education (TCOVE)

You ask if the subject organization (TCOVE) is a public school or should the welfare exemption be filed.

TCOVE is an entity formed by public schools as a mere joint extension of the powers of the individual power of several public school districts. The authority for creating TCOVE is by statute through a creation of the Legislature (Cov. Code, §6500, et seq.; Ed. Code, §52300, et seq.).

I conclude that TCOVE is a mere extension of a public school entity which created it and, therefore, is in itself to be treated as a public school entity.

RRK:fr
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